

MINUTES

MONTANA SENATE 64th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on February 5, 2015 at 8:00 AM, in Room 405 Capitol

ROLL CALL

Members Present:

Sen. Bruce Tutvedt, Chair (R)
Sen. Fred Thomas, Vice Chair (R)
Sen. Duane Ankney (R)
Sen. Dick Barrett (D)
Sen. Mark Blasdel (R)
Sen. Taylor Brown (R)
Sen. Jill Cohenour (D)
Sen. Brian Hoven (R)
Sen. Christine Kaufmann (D)
Sen. Sue Malek (D)
Sen. JP Pomnichowski (D)
Sen. Janna Taylor (R)

Members Excused: None

Members Absent: None

Staff Present: Jaret Coles, Legislative Branch
Julie Ward, Committee Secretary

Audio Committees: These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

Committee Business Summary:

Hearing & Date Posted: SB 212, 2/5/2015; HB 56, 2/5/2015; HB 67, 2/5/2015

HEARING ON SB 212

Opening Statement by Sponsor:

00:01:16 Sen. Scott Sales (R), SD 35, opened the hearing on SB 212, Revise late filing penalties and extension laws.

[EXHIBIT\(tas26a01\)](#)

Proponents' Testimony:

00:02:59 Holly Franz, Montana Society of CPAs (MSCPA)

00:03:49 Joe Balyeat, representing himself

Opponents' Testimony: None

Informational Testimony:

00:04:45 Lee Baerlocher, Department of Revenue (DOR)

Questions from Committee Members and Responses:

00:05:38 Sen. Brown

00:06:27 Mr. Baerlocher, DOR

00:07:21 Sen. Brown

00:07:32 Mr. Baerlocher

00:08:02 Sen. Brown

00:08:19 Sen. Barrett

00:08:42 Ms. Franz, MSCPA

00:09:11 Sen. Barrett

00:09:19 Ms. Franz

00:09:41 Sen. Taylor

00:10:10 Mr. Baerlocher

Closing by Sponsor:

00:10:22 Sen. Sales

HEARING ON HB 56

Opening Statement by Sponsor:

00:11:27 Rep. Kerry White (R), HD 64, opened the hearing on HB 56, Revising subdivision classifications for Ag land valuation.

Proponents' Testimony:

00:12:58 Cynthia Monteau Moore, Department of Revenue (DOR)

01:14:37 Harold Blattie, director, Montana Association of Counties (MACO)

Opponents Testimony: None

Informational Testimony: None

Questions From Committee Members and Sponsors: None

Closing by Sponsor:

00:20:20 Rep. White

HEARING ON HB 67

Opening Statement by Sponsor:

00:20:35 Rep. Bridget Smith (D), HD 31, opened the hearing on HB 67, Remove WSJ as source for oil prices.

Proponents' Testimony:

00:21:22 Lee Baerlocher, Department of Revenue (DOR)

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses:

00:22:01 Sen. Barrett

00:22:46 Mr. Baerlocher, DOR

Closing by Sponsor:

00:23:05 Rep. Smith

00:23:54 Sen. Hoven left the hearing.

EXECUTIVE ACTION ON HB 67

00:23:54 **Motion/Vote:** Sen. Pomnichowski moved that **HB 67 BE CONCURRED IN**. Motion carried 11-0 by voice vote. Sen. Hoven was excused. Sen. Pomnichowski will carry the bill.

EXECUTIVE ACTION ON HB 56

00:24:31 **Motion/Vote:** Sen. Blasdel moved that **HB 56 BE CONCURRED IN**. Motion carried 11-0 by voice vote. Sen. Hoven was excused. Sen. Blasdel will carry the bill.

Discussion:

00:25:02 Sen. Cohenour
00:25:12 Chairman Tutvedt
00:25:17 Jaret Coles, Legislative Services Division (LSD)
00:25:28 Sen. Barrett
00:25:50 Chairman Tutvedt
00:25:56 Sen. Brown
00:26:14 Chairman Tutvedt
00:27:02 Sen. Malek
00:27:34 Chairman Tutvedt
00:27:55 Sen. Kaufmann
00:28:00 Chairman Tutvedt
00:28:06 Mr. Coles, LSD
00:28:46 Chairman Tutvedt
00:28:55 Sen. Kaufmann
00:31:03 Sen. Barrett
00:34:07 Sen. Kaufmann
00:34:29 Chairman Tutvedt
00:35:46 Sen. Kaufmann
00:36:39 Sen. Barrett
00:37:03 Chairman Tutvedt
00:37:46 Sen. Kaufmann
00:38:44 Chairman Tutvedt
00:39:10 Sen. Cohenour
00:39:39 Chairman Tutvedt
00:39:54 Sen. Ankney
00:40:44 Sen. Taylor
00:41:42 Sen. Thomas
00:43:16 Chairman Tutvedt
00:44:10 Sen. Barrett
00:45:00 Sen. Kaufmann
00:46:05 Chairman Tutvedt
00:46:51 Sen. Ankney
00:47:17 Chairman Tutvedt left the meeting.
00:48:15 Sen. Thomas took over duties of the chair.
00:49:04 Sen. Thomas
00:49:25 Sen. Barrett
00:51:44 Sen. Thomas

ADJOURNMENT

Adjournment: 10:35 A.M.

Julie Ward, Secretary

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Additional Documents:

EXHIBIT([tas26aad.pdf](#))